

(A) There is hereby levied and imposed a tax at the rate of one per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or nonresident decedent, in trust or otherwise, to or for the use of the father, mother, husband, wife, children, lineal descendants of such decedent or any stepchild or stepparent of the decedent.

(B) The rate of 1 percent shall apply also to the amount of any joint savings account passing at the death of the decedent by survivorship to a spouse of a lineal descendant up to an aggregate of \$2,000 for all accounts held jointly with any such spouse, any amount in excess of that amount to be taxed at the collateral rate provided in § 150.

(C) THE RATE OF 1 PERCENT SHALL ALSO APPLY TO THE VALUE OF A BEQUEST MADE OF ASSETS TO A CORPORATION OF WHICH ALL THE STOCKHOLDERS ARE LINEAL DESCENDANTS OF THE TESTATOR.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

CHAPTER 642

(House Bill 1446)

AN ACT concerning

Trespass-by-Vehicle

~~FOR the purpose of making trespass by certain vehicles a misdemeanor punishable by a certain fine.~~

Off-Road Vehicles - Operation on Private Property

FOR the purpose of changing the definition "off-road vehicle"; and providing that a person may not operate an off-road vehicle on private property without written permission of the owner or tenant of the property.

BY repealing and reenacting, with amendments,

Article 27 - Crimes and Punishments

Section 578

Annotated Code of Maryland

(1976 Replacement Volume and 1978 Supplement)